



State of Washington  
Department of Revenue  
Taxpayer Account Administration  
PO Box 47464  
Olympia, WA 98504-7464

SEPTEMBER 2003

09

03

# OIL SPILL TAX RETURN

☐ **ONLY** Fill in Box if Amended/Supplemental Return Information is Attached

Address Changes? ☐ business location ☐ mailing address ☐ both Business closed? ☐ Date closed \_\_\_\_/\_\_\_\_/\_\_\_\_

Please fill in the appropriate box and make address changes to above label.

## INSTRUCTIONS

### Marine Terminal Operators or Taxpayers With Direct Pay Certificates

Enter the total number of barrels of crude oil or petroleum products first received in Washington from a waterborne vessel or barge on which you are paying the tax this month. Multiply the barrels received by the tax rate shown to get the amount of tax.

### Credits for Export

If you exported crude oil or petroleum products on which you or a previous owner has already paid this tax, enter the number of such barrels on line 2 and/or line 3 as applicable. In the next column, record the amount of the tax that had been previously paid on these barrels.

### Credits for Consumption or Manufacturing Component

On line 4, enter the number of barrels of previously taxed oil or petroleum product on which you used as a consumer for a purpose other than as a fuel, or you used as a component or ingredient in the manufacture of an item which is not a fuel. In the next column, record the amount of tax that had been previously paid on those barrels.

### Credit Return

If the result of your tax due calculation is a credit, we will send you a credit notice. Credit notices may be used to offset future oil spill tax liabilities, or you may request a refund.

### Payment

Make your check or money order payable to the Washington State Department of Revenue and mail to the Washington State Department of Revenue, PO Box 47464, Olympia WA 98504-7464.

### Taxpayers With Direct Pay Certificates and Marine Terminal Operators Receiving for Themselves or for Others Report Here

Line No.	No. of Barrels	Tax Rate	Tax Due
1		.04	

### Credit for Export(s)

Line No.	Total No. of Barrels Exported	Amount of Tax Claimed as Credit Where You Paid the Tax	Export Credit
2			
Line No.	Total No. of Barrels Exported	Amount of Tax Claimed as Credit Where a Previous Owner Paid the Tax	Export Credit
3			

### Credit for Consumption or When Used as a Component to Manufacture a Non-Fuel Item

Line No.	No. of Barrels	Total Other Credit
4		

OCTOBER 2003						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**DUE DATE: OCTOBER 20, 2003**

★ 5% Penalty is Due After October 20, 2003  
15% Penalty is Due After December 1, 2003  
25% Penalty is Due After December 31, 2003  
If the due date falls on a weekend or legal holiday, the due date is extended to the next business day.

▶ Please fill in this box if you had no business activity. ☐

▶ For assistance, call (360) 902-7008.

▶ Signature \_\_\_\_\_

▶ Ph. ( ) \_\_\_\_\_ Date \_\_\_\_\_

### Totals

Line No.	Description	Totals
5	Tax Due (from line 1)	+
6	Total Oil Spill Credits (add lines 2, 3 and 4)	-
7	Total Tax (subtract line 6 from line 5)	=
8	Credit Notices Applied (attach Credit Notice)	-
9	Tax Due (subtract line 8 from line 7)	=
10	Penalty* MINIMUM \$5.00	+
11	Total Payment Enclosed** (add lines 9 through 10)	=

\*\* Do not pay this tax with your Combined Excise Tax Return

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call (800) 451-7985.